

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
No. 14-cr- 59 DWF

UNITED STATES OF AMERICA,

Plaintiff,

INFORMATION

v.

(18 U.S.C. § 286)

CARMEN RAYSHELLE ALLEN,

Defendant.

THE UNITED STATES ATTORNEY CHARGES THAT:

Count 1
(Conspiracy To Defraud)

I. The Conspiracy.

1. From sometime between December 2009 and early 2010 and continuing through at least June 2012, in the State and District of Minnesota and elsewhere, the defendant,

CARMEN ALLEN,

knowingly and willfully conspired with others both known and unknown to the United States Attorney's Office to defraud the United States by obtaining the payment or allowance of false, fictitious, and fraudulent claims.

II. Object of the Conspiracy.

2. The object of the conspiracy was to obtain money from the United States through the Internal Revenue Service by filing false federal income tax returns claiming refunds to which the filers were not entitled.



III. Manner and Means of the Conspiracy.

3. From sometime between December 2009 and early 2010 through at least June 2012, CARMEN ALLEN worked with others to prepare and file false federal income tax returns. As part of their scheme, the defendant and other co-conspirators prepared false tax returns using false wage and federal income tax withholding information. The false tax returns claimed the filing co-conspirators were entitled to income tax refunds because the purported income tax withholding amounts were higher than the taxes the co-conspirators reported they owed. In fact, the filing co-conspirators had not earned the wages they reported and did not have income tax withheld from the purported wages, and they were not entitled to the refunds being claimed. The defendant filed the tax returns knowing they were false.

4. The defendant and other co-conspirators arranged for the refunds to be paid by check or deposited into bank accounts. If a filing co-conspirator received a refund from the Internal Revenue Service, the defendant and other co-conspirators solicited payments from the filers or obtained them by cashing the checks or withdrawing money from the bank accounts.

5. In approximately March 2012, as part of the conspiracy, the defendant filed a false United States individual income tax return for tax year 2011 on behalf of D.W. The false tax return claimed D.W. earned \$9,267 of wages and had \$1,701 of federal income taxes withheld. As the defendant knew, however, these wage and withholding amounts were false. The false federal income tax return for D.W. claimed he was owed a federal tax refund of \$2,036. The defendant knew filing this and other false tax returns

was illegal and that conspiring with others to file false tax returns and claim fraudulent refunds was illegal.

IV. False Claims.

6. As a result of the conspiracy, over \$100,000 of false claims were made to the Internal Revenue Service.

All in violation of Title 18, United States Code, Section 286.

Dated: February 25, 2014

ANDREW M. LUGER
United States Attorney



By: Michael L. Cheever
Assistant U.S. Attorney